

**GOVERNMENT OF TELANGANA
ABSTRACT**

The Telangana Goods and Services Tax Act, 2017(Telangana Act No.23 of 2017) —
Procedure for manual filing of appeal - Under Section 148 of the Telangana Goods and
Services Tax Act, 2017 (Telangana Act No.23 of 2017) – Notification - Orders - Issued.

REVENUE (CT-II) DEPARTMENT

G.O.Ms.No. 139

Dated: 30-12-2024.

Read the following:-

1. From the Government of India, Ministry of Finance, (Department of Revenue), Central Board of Indirect Taxes and Customs, New Delhi, Notification No.22/2024, Central Tax, Dated.08.10.2024.
2. From the Commissioner of Commercial Taxes, Telangana, Hyderabad, CCT's Ref. No.A(1)/63/2023, Dated.19.11.2024.

ORDER:-

The following Notification shall be published in an Extra-ordinary issue of Telangana Gazette, Dated. 30.12.2024.

NOTIFICATION

In exercise of the powers conferred by Section 148 of the Telangana Goods and Services Tax Act, 2017 (Telangana Act No.23 of 2017) (hereinafter referred to as the "said Act"), the State Government, on the recommendations of the Council, hereby notifies the following special procedure for rectification of order, to be followed by the class of registered persons (hereinafter referred to as the said person), against whom any order under section 73 or section 74 or section 107 or section 108 of the said Act has been issued confirming demand for wrong availment of input tax credit, on account of contravention of provisions of sub-section (4) of section 16 of the said Act, but where such input tax credit is now available as per the provisions of sub-section (5) or sub-section (6) of section 16 of the said Act, and where appeal against the said order has not been filed, namely:—

2. The said person shall file, electronically on the common portal, within a period of six months from the date of issuance of this notification, an application for rectification of an order issued under section 73 or section 74 or section 107 or section 108 of the said Act, as the case may be, confirming demand for wrong availment of input tax credit, on account of contravention of provisions of sub-section (4) of section 16 of the said Act, but where such input tax credit is now available as per the provisions of sub-section (5) or sub-section (6) of section 16 of the said Act, and where appeal against the said order has not been filed.

3. The said person shall, along with the said application, upload the information in the proforma in Annexure A of this notification.

4. The proper officer for carrying out rectification of the said order shall be the authority who had issued such order, and the said authority shall take a decision on the said application and issue the rectified order, as far as possible, within a period of three months from the date of the said application.

5. Where any rectification is required to be made in the order referred to in paragraph 1 and, the said authority has issued a rectified order thereof, then the said authority shall upload a summary of the rectified order electronically –

- (i) in FORM GST DRC-08, in cases where rectification of an order issued under section 73 or section 74 of the said Act is made; and
- (ii) in FORM GST APL-04, in cases where rectification of an order issued under section 107 or section 108 of the said Act is made.

6. The rectification is required to be made only in respect of demand of such input tax credit which has been alleged to be wrongly availed in contravention of provisions of

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sub-section (4) of section 16 of the said Act, but where such input tax credit is now available as per the provisions of sub-section (5) or sub-section (6) of the said section 16.

7. Where such rectification adversely affects the said person, the principles of natural justice shall be followed by the authority carrying out such rectification.

Annexure A

Proforma to be uploaded by the registered person along with the application for rectification of order under special procedure for rectification of order notified under section 148 of the Telangana Goods and Services Tax Act, 2017 (Telangana Act No.23 of 2017)

1. Basic Details:

- (a) GSTIN:
- (b) Legal Name:
- (c) Trade name, if any:
- (d) Order in respect of which rectification application has been filed:
 - (1) Order Reference Number:
 - (2) Order Date:

2. Details of demand confirmed in the said order:

(Amount in Rs.)

Sr. No.	Financial Year	IGST	CGST	SGST	CESS	Total Tax including Cess	Interest	Penalty
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	2017-18							
	2018-19							
	2019-20							
	2020-21							
	2021-22							
	2022-23							
	Total							

3. Out of the amount mentioned in the Table in serial number 2 above:

- (a) the details of the demand confirmed in the said order, of the input tax credit wrongly availed on account of contravention of sub-section (4) of section 16, which is now eligible as per sub-section (5) of section 16 of the Telangana Goods and Services Tax Act, 2017 (Telangana Act No.23 of 2017) (the said Act):

(Amount in Rs.)

Sr. No.	Financial Year	IGST	CGST	SGST	CESS	Total Tax including Cess	Interest	Penalty
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	2017-18							
	2018-19							
	2019-20							
	2020-21							
	Total							

and/or

- (b) the details of the demand confirmed in the said order of the input tax credit wrongly availed on account of contravention of sub-section (4) of section 16, other than that mentioned in (a) above, which is now eligible as per sub-section (6) of section 16 of the said Act:

Contd...

(Amount in Rs.)

Sr. No.	Financial Year	IGST	CGST	SGST	CESS	Total Tax including Cess	Inter est	Penalty
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	2017-18							
	2018-19							
	2019-20							
	2020-21							
	2021-22							
	2022-23							
	Total							

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Declaration:

1. I undertake that, no appeal under section 107 or section 112 of the said Act is pending against the order against which this rectification application is filed.

2. I declare that all information provided by me is accurate and truthful. I understand that any incorrect declaration or suppression of facts will render this application void and may lead to recovery proceedings for the outstanding dues along with applicable interest and penalties.

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Verification:

I _____ (name of the authorised signatory), hereby declare that the information provided above is true and correct to the best of my knowledge and belief. I understand that any incorrect declaration or suppression of facts will render my application void.

Signature of authorized signatory
Name/Designation
Email address
Mobile No.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF TELANGANA)

S.A.M.RIZVI
PRINCIPAL SECRETARY TO GOVERNMENT

To:
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing)
Telangana, Hyderabad for publication of the Notification (It is requested to supply 5 copies of the notification to this Department and 300 copies to Commissioner of Commercial Taxes, Telangana, Hyderabad).
The Commissioner of Commercial Taxes, Telangana, Hyderabad.
The Secretary, GST Council, 5th Floor, Tower II, Jeevan Bharti Building, Janpath Road, Connaught Place, New Delhi-110 001.
The Principal Chief Commissioner, GST Hyderabad Zone, Kendriya GST Bhavan, L.B. Stadium Road, Basheer Bagh, Hyderabad-500 004.

Copy to:
The Accountant General, Telangana, Hyderabad.
The Law (A) Department.
The P.S. to Secretary (MR) to Hon’ble Chief Minister.
The P.S. to Principal Secretary to Government, Revenue (CT&Ex) Department.
Sf /Sc.

//FORWARDED :: BY ORDER//

SECTION OFFICER